

**REMARKS**

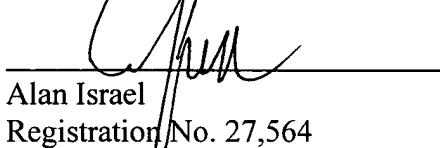
This application is a division of U.S. Patent Application Serial No. 10/239,382, filed February 4, 2003, now allowed, and is directed to an optical attenuator classified in class 385, subclass 140, as set forth in claims 41-50 which were the subject of a restriction requirement on October 10, 2003 in the parent application.

An abstract has been provided on a separate sheet; and the claims have been amended to conform to U.S. practice.

Wherefore, an early action on the merits is earnestly solicited.

Respectfully submitted,

KIRSCHSTEIN, OTTINGER, ISRAEL & SCHIFFMILLER, P.C.  
Attorneys for Applicant(s)  
489 Fifth Avenue  
New York, New York 10017-6105  
Tel: (212) 697-3750  
Fax: (212) 949-1690

  
\_\_\_\_\_  
Alan Israel  
Registration No. 27,564